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LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA

FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
FOR THE YEAR ENDED
NOVEMBER 30, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 06/13/01

LINCOLN TOTAL COMMUNITY ACTION, INC.
NOVEMBER 30, 2000

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May 18, 2001

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Lincoln Total Community Action, Inc.
Ruston, Louisiana

We have audited the financial statements of Lincoln Total Community Action, Inc. as of and for the year ended November 30, 2000, and have issued our report thereon dated May 18, 2001. We conducted our audit in accordance with generally accepted accounting standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Lincoln Total Community Action, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Lincoln Total Community Action, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components

does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no other matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Johnston, Perry, Johnson & Associates, L.L.P.

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

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May 18, 2001

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Directors
Lincoln Total Community Action, Inc.
Ruston, Louisiana

Compliance

We have audited the compliance of Lincoln Total Community Action, Inc. with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended November 30, 2000. Lincoln Total Community Action, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Lincoln Total Community Action, Inc.'s management. Our responsibility is to express an opinion on Lincoln Total Community Action, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted accounting standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Lincoln Total Community Action, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Lincoln Total Community Action, Inc.'s compliance with those requirements.

In our opinion, Lincoln Total Community Action, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended November 30, 2000.

Internal Control Over Compliance

The management of Lincoln Total Community Action, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Lincoln Total Community Action, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no other matters involving the internal control over compliance and its operations that we consider to be material weaknesses.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

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May 18, 2001

INDEPENDENT AUDITORS' REPORT

Board of Directors
Lincoln Total Community Action, Inc.
Ruston, Louisiana

We have audited the accompanying statement of financial position of the Lincoln Total Community Action, Inc. as of and for the year ended November 30, 2000, and the related statement of activities and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Nonprofit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Lincoln Total Community Action, Inc., as of November 30, 2000, and the changes in its net assets and cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated May 18, 2001 on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the basic financial statements of Lincoln Total Community Action, Inc. taken as a whole. The accompanying financial information listed as supplementary financial information in the table of contents and the accompanying Schedule of Federal Awards for the year ended November 30, 2000, are presented for purposes of additional analysis as required by the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Nonprofit Organizations and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Johnston, Perry, Johnson & Associates, L.L.P.

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED NOVEMBER 30, 2000

ASSETS

CURRENT ASSETS

Cash	86,062	
Accounts Receivable - Grants	36,609	
Accounts Receivable - Other	<u>41,665</u>	

<u>TOTAL CURRENT ASSETS</u>		164,336
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FIXED ASSETS AND PROPERTY

Furniture, Buildings, and Equipment at Cost, Net	226,865	
Land	<u>5,000</u>	

<u>TOTAL FIXED ASSETS AND PROPERTY</u>		<u>231,865</u>
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<u>TOTAL ASSETS</u>		<u>396,201</u>
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LIABILITIES

CURRENT LIABILITIES

Accounts Payable	15,349	
Unearned Interest	<u>597</u>	

<u>TOTAL CURRENT LIABILITIES</u>		15,946
----------------------------------	--	--------

NET ASSETS

Unrestricted Net Assets:		
Operations	148,390	
Fixed Assets and Property	<u>231,865</u>	

<u>TOTAL NET ASSETS</u>		<u>380,255</u>
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<u>TOTAL LIABILITIES AND NET ASSETS</u>		<u>396,201</u>
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The accompanying notes are an integral part of these financial statements.

LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED NOVEMBER 30, 2000

	<u>OPERATIONS</u>	<u>FIXED ASSETS</u>	<u>TOTAL</u>
<u>SUPPORT AND REVENUE</u>			
Grants - GOEA	8,427	-	8,427
Grants - Corporation for National Services	50,903	-	50,903
Grants - HHS	1,452,268	-	1,452,268
Grants - USDA Food Program	158,468	-	158,468
Grants - Social Services	5,000	-	5,000
In-Kind Contributions	363,767	-	363,767
Donations	<u>15,758</u>	-	<u>15,758</u>
 <u>TOTAL SUPPORT AND REVENUE</u>	 <u>2,054,591</u>	 <u>-0-</u>	 <u>2,054,591</u>
 <u>EXPENSES</u>			
Federal Services:			
RSVP	70,722	3,261	73,983
Headstart (HHS)	1,551,065	71,818	1,622,883
USDA - Food Services	143,471	6,643	150,114
Summer Child Care	<u>3,755</u>	<u>174</u>	<u>3,929</u>
 <u>TOTAL PROGRAM SERVICES</u>	 <u>1,769,013</u>	 <u>81,896</u>	 <u>1,850,909</u>
 <u>SUPPORT SERVICES</u>			
General and Administrative	<u>186,084</u>	<u>8,616</u>	<u>194,700</u>
 <u>TOTAL SUPPORT SERVICES</u>	 <u>186,084</u>	 <u>8,616</u>	 <u>194,700</u>
 <u>TOTAL EXPENSES</u>	 <u>1,955,097</u>	 <u>90,512</u>	 <u>2,045,609</u>
 <u>EXCESS (DEFICIT) OF SUPPORT OVER EXPENSES</u>			
	99,494	(90,512)	8,982
 <u>CHANGES IN NET ASSETS</u>			
Acquisition of Property	(20,209)	20,209	-
Prior Year Funds Reprogrammed	(79)	-	(79)
Retirement of Property	-	(1,966)	(1,966)
 <u>NET ASSETS - BEGINNING OF YEAR</u>	 <u>69,184</u>	 <u>304,134</u>	 <u>373,318</u>
 <u>NET ASSETS - END OF YEAR</u>	 <u>148,390</u>	 <u>231,865</u>	 <u>380,255</u>

The accompanying notes are an integral part of these financial statements.

LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED NOVEMBER 30, 2000

<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	8,982
Change in Net Assets	8,982
Adjustments to Reconcile Changes in Net Assets to Net Cash Provided (Used) by Operating Activities:	
Depreciation	90,512
(Increase) Decrease in:	
Accounts Receivable - Grants	16,720
Accounts Receivable - Other	(8,094)
Due from Other Funds	1,500
Prior Year Funds Engagement	(79)
Applied Advance Funding	1,183
Increase (Decrease) in:	
Accounts Payable	(48,323)
Unearned Interest	(117)
Due to Other Funds	(1,500)
 Net Cash Provided (Used) by Operating Activities	 <u>60,784</u>
 <u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>	 <u>(20,209)</u>
Purchase of Equipment	(20,209)
 Net Cash Provided (Used) by Investing Activities	 <u>(20,209)</u>
 <u>NET INCREASE IN CASH AND CASH EQUIVALENTS</u>	 40,575
 <u>CASH AND CASH EQUIPMENT - BEGINNING OF YEAR</u>	 <u>45,487</u>
 <u>CASH AND CASH EQUIPMENT - END OF YEAR</u>	 <u>86,062</u>
 <u>SUPPLEMENTAL DATA</u>	
Interest Paid	-0-
Income Taxes	-0-

The accompanying notes are an integral part of these financial statements.

LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED NOVEMBER 30, 2000

	RSVP	HEADSTART HHS	USDA FOOD SERVICES	STATE COLLAB- ORATION	TOTAL PROGRAM SERVICES	GENERAL AND ADMINISTRATIVE	TOTAL EXPENSES
Personnel	34,390	783,070	34,829	-	852,289	126,196	978,485
Fringe Benefits	5,725	229,136	11,332	-	246,192	23,145	269,338
Travel	13,633	4,473	-	-	18,106	491	18,597
Contractual	1,472	-	-	-	1,472	7,600	9,072
Operating Supplies	1,823	27,101	5,462	-	34,386	12,361	46,747
Other Costs	12,979	144,218	-	3,755	161,353	16,291	177,243
Program Services	-	-	86,304	-	86,304	-	86,304
Program Administration	-	-	5,544	-	5,544	-	5,544
In-Kind Expenditures	700	363,067	-	-	363,067	-	363,767
<u>TOTAL EXPENSES BEFORE DEPRECIATION</u>	70,722	1,551,065	143,471	3,755	1,769,013	186,084	1,955,097
<u>DEPRECIATION</u>	3,261	71,818	6,643	174	81,896	8,616	90,512
<u>TOTAL EXPENSES</u>	73,983	1,622,883	150,114	3,929	1,850,909	194,700	2,045,609

The accompanying notes are an integral part of these financial statements.

LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2000

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Statement of Presentation:

The accompanying financial statements conform to generally accepted accounting principles for non-profit organizations.

B. Organization:

Lincoln Total Community Action, Inc., is a non-profit organization organized to promote and develop economic opportunities for the people of Lincoln Parish. The Agency is operated exclusively for charitable, educational, and scientific purposes. The Agency is not a component of any governmental organization.

C. Contributions:

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

D. Basis of Accounting:

The accompanying financial statements have been prepared on the account basis of accounting in accordance with generally accepted accounting principles.

E. Budget Policy:

Budgets for the various programs are prepared by the Agency's Executive Director and approved by grantor of the funds for each respective program. Budgets versus actual expenditures are presented in the supplementary data for each grant period ending during the year ended November 30, 2000.

LINCOLN TOTAL COMMUNITY ACTION, INC.
 RUSTON, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 NOVEMBER 30, 2000

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Total Columns of Combined Statements - Overview:

Total columns on the combined statements - overview are captioned "memorandum only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

G. Property and Equipment Accounting

Property and equipment acquired with the Agency funds are considered to be owned by the Agency while used in the program or in future authorized programs. However, funding sources have a reversionary interest in these assets as well as the determination of use of any proceeds from the sale of these assets.

The Agency follows the practice of capitalizing all expenditures for property and equipment in excess of \$500. Depreciation is computed on a straight-line basis over the estimated service lives of the assets. The following lives have been assigned to the fixed assets:

Computer Equipment and Vehicles	5 Years
Furniture, Fixtures and Equipment	7 Years
Buildings (Portable)	10 Years

Net Values are Computed as Follows:

	<u>2000</u>
Computer Equipment and Vehicles	475,137
Furniture, Fixtures and Equipment	455,339
Buildings	102,988
Land	5,000
Less: Accumulated Depreciation	<u>(806,599)</u>
Net Value	<u>231,865</u>

Two assets that were fully depreciated in the amount of \$1,966 were written off during the year due to damage/theft.

LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
NOVEMBER 30, 2000

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Cash and Cash Equivalents

Cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash within ninety (90) days of purchase.

I. Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

J. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

K. Advertising Costs

Advertising costs are expensed as they are incurred. No advertising costs were incurred for the year ended November 30, 2000.

NOTE 2 FUNDING POLICIES AND SOURCES OF FUNDS

The Agency receives its monies through various methods of funding. Most of the funds are received on a grant basis. Under this method funds are received as needed or on a monthly or quarterly allocation of the total budget (grant) in advance of the actual expenditure. The Agency also receives funds as a reimbursement of actual expenditures, and upon a per unit of service provided method. The Agency also receives funds by contributions from both public and private sources.

The Agency receives a majority of its monies from federal agencies. If significant budget cuts are made at the federal level, it could have an adverse effect on the operations of the Agency.

LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
NOVEMBER 30, 2000

NOTE 3 ACCOUNTS RECEIVABLE

Accounts Receivable - Grants at November 30, 2000, consists of reimbursements for expenses incurred under the various grant programs. The following list presents accounts receivable-grants by fund at November 30, 2000.

Head Start	-
USDA	<u>36,609</u>
<u>TOTAL</u>	<u>36,609</u>

Accounts Receivable - Other at November 30, 2000 consists mostly of reimbursements that were due to the general fund.

NOTE 4 BOARD OF DIRECTORS' COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member.

NOTE 5 IN-KIND CONTRIBUTIONS

The Agency received various in-kind contributions during the year from private and public sources. These contributions have been reported as revenues, and the offsetting expenses have been reported in the financial statements.

NOTE 6 INCOME TAX STATUS

The Agency, a non-profit corporation, is exempt from federal income taxes under Section 501 (C) (3) of the Internal Revenue Code.

NOTE 7 CASH IN BANK

All funds are in institutions insured by an agency of the Federal Government.

NOTE 8 UNEARNED INTEREST

The following grants require cash to be placed in interest bearing accounts. The interest earned in these accounts must be returned to the funding agency or applied towards the grant award; however, Lincoln Total Community Action, Inc. is allowed to keep \$250 each grant year for administrative costs.

LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
NOVEMBER 30, 2000

NOTE 8 UNEARNED INTEREST (Continued)

<u>PROGRAM</u>	<u>BEGINNING BALANCE</u>	<u>INTEREST EARNED</u>	<u>APPLIED TO GRANT</u>	<u>RETURNED TO AGENCY</u>	<u>KEPT FOR ADM. COSTS</u>	<u>BALANCE OF UNEARNED INTEREST</u>
Head Start	714	922	1,040	-	-	597

NOTE 9 PRIOR YEAR FUNDS REPROGRAMMED

The prior year fund balance included funds reprogrammed into the current year revenue.

Head Start 79

These amounts were reprogrammed per the applicable guidelines.

NOTE 10 RELATED PARTY

There were no related party transactions during the period ending November 30, 2000.

NOTE 11 SUMMER CHILD CARE PROGRAM

The Agency discontinued the Summer Child Care Program effective August 1999. The advanced funding received was refunded to the Department of Social Services.

NOTE 12 STATE COLLABORATION

The Agency received monies through the state collaboration program. The grant allows the Agency to offer programs to parents of children to promote family enrichment.

NOTE 13 NET ASSETS

Under SFAS 117, the Agency is required to report information regarding its financial position and activities according to these classes of net assets:

Unrestricted Net Assets - consists of assets, public support and program revenues which are available and used for operations and programs. Contributions are considered available for unrestricted use unless specifically restricted by the donor.

LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
NOVEMBER 30, 2000

NOTE 13 Net Assets (Continued)

Temporarily Restricted Net Assets - includes funds with donor-imposed restrictions which permit the donee organization to expend the assets as specified and is satisfied either by the passage of time or by actions of the organization. Resources of this nature originate from gifts, grants, bequests, contracts and investment income earned on restricted funds.

Permanently Restricted Net Assets - includes resources which have a permanent donor-imposed restriction which stipulates that the assets are to be maintained permanently, but permits the organization to expend part or all of the income derived from the donated assets.

As of November 30, 2000, all of the Agency's net assets are considered unrestricted.

NOTE 14 Net Assets - Head Start (HHS)

The Agency has \$63,365 in its Head Start net assets as of the end of this fiscal year. The Agency is requesting that \$63,296 of the funds be reprogrammed to the grant year 2000-2001.

SCHEDULE I

LINCOLN TOTAL COMMUNITY ACTION, INC.
 RUSTON, LOUISIANA
 COMBINING BALANCE SHEET - ALL PROGRAMS
 FOR THE YEAR ENDED NOVEMBER 30, 2000

	GENERAL	RSVP	HEADSTART (HHS)	USDA FOOD SERVICES	STATE COLLABORATION	FIXED ASSETS AND PROPERTY	TOTAL MEMORANDUM ONLY
<u>CURRENT ASSETS</u>							
Cash	(32,744)	10,314	69,909	37,338	1,245	-	86,062
Accounts Receivable - Grants	-	-	-	36,609	-	-	36,609
Accounts Receivable - Other	41,665	-	-	-	-	-	41,665
<u>TOTAL CURRENT ASSETS</u>	<u>8,921</u>	<u>10,314</u>	<u>69,909</u>	<u>73,947</u>	<u>1,245</u>	<u>-0-</u>	<u>164,336</u>
<u>FIXED ASSETS AND PROPERTY</u>							
Furniture and Equipment at Cost, Net	-	-	-	-	-	226,865	226,865
Land	-	-	-	-	-	5,000	5,000
<u>TOTAL FIXED ASSETS AND PROPERTY</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>231,865</u>	<u>231,865</u>
<u>TOTAL ASSETS</u>	<u>8,921</u>	<u>10,314</u>	<u>69,909</u>	<u>73,947</u>	<u>1,245</u>	<u>231,865</u>	<u>396,201</u>
<u>CURRENT LIABILITIES</u>							
Accounts Payable	-	9,402	5,947	-	-	-	15,349
Due to Other Funds	-	-	-	-	-	-	-
Unearned Interest	-	-	597	-	-	-	597
<u>TOTAL CURRENT LIABILITIES</u>	<u>-0-</u>	<u>9,402</u>	<u>6,544</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>15,946</u>
<u>NET ASSETS</u>							
Unrestricted Net Assets	8,921	912	63,365	73,947	1,245	-	148,390
Fixed Assets and Property	-	-	-	-	-	231,865	231,865
<u>TOTAL NET ASSETS</u>	<u>8,921</u>	<u>912</u>	<u>63,365</u>	<u>73,947</u>	<u>1,245</u>	<u>231,865</u>	<u>380,255</u>
<u>TOTAL LIABILITIES AND NET ASSETS</u>	<u>8,921</u>	<u>10,314</u>	<u>69,909</u>	<u>73,947</u>	<u>1,245</u>	<u>231,865</u>	<u>396,201</u>

SCHEDULE II

LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS - UNRESTRICTED OPERATIONS
(OTHER THAN FIXED ASSETS)

FOR THE YEAR ENDED NOVEMBER 30, 2000

	GENERAL	RSVP	HEADSTART (HHS)	USDA FOOD SERVICES	STATE COLLAB- ORATION	TOTAL (MEMORANDUM ONLY)
<u>SUPPORT AND REVENUE</u>						
Grants - GOEA	-	8,427	-	-	-	8,427
Grants - Corporation for National Services	-	50,903	-	-	-	50,903
Grants - HHS	-	-	1,452,268	-	-	1,452,268
Grants - USDA Food Services	-	-	-	158,468	-	158,468
Grants - Social Services	-	-	-	-	5,000	5,000
In-Kind Contributions	-	700	363,067	-	-	363,767
Donations	4,625	11,133	-	-	-	15,758
	<u>4,625</u>	<u>71,163</u>	<u>1,815,335</u>	<u>158,468</u>	<u>5,000</u>	<u>2,054,591</u>
<u>TOTAL SUPPORT AND REVENUE</u>						
<u>EXPENSES</u>						
Personnel	-	34,390	909,266	34,829	-	978,485
Fringe Benefits	-	5,725	252,281	11,332	-	269,338
Travel	-	13,633	4,964	-	-	18,597
Contractual	-	1,472	7,600	-	-	9,072
Operating Supplies	315	1,823	39,147	5,462	-	46,747
Other Costs	5,004	12,979	155,505	-	3,755	177,243
Program Services	-	-	-	86,304	-	86,304
Program Administration	-	-	-	5,544	-	5,544
In-Kind Expenditures	-	700	363,067	-	-	363,767
	<u>5,319</u>	<u>70,722</u>	<u>1,731,830</u>	<u>143,471</u>	<u>3,755</u>	<u>1,955,097</u>
<u>SUPPORT OVER EXPENDITURES</u>						
PRIOR YEAR FUNDS REPROGRAMMED	(694)	441	83,505	14,997	1,245	99,494
NET ASSETS - BEGINNING OF YEAR	-	-	(79)	-	-	(79)
ACQUISITION OF PROPERTY	9,615	(471)	148	58,950	-	69,184
	<u>-</u>	<u>-</u>	<u>(20,209)</u>	<u>-</u>	<u>-</u>	<u>(20,209)</u>
NET ASSETS - END OF YEAR	<u>8,921</u>	<u>912</u>	<u>63,365</u>	<u>73,947</u>	<u>1,245</u>	<u>148,390</u>

LINCOLN TOTAL COMMUNITY ACTION, INC.
 RUSTON, LOUISIANA
 STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 RSVP - FEDERAL FUNDS
 FOR THE PERIOD

	(MEMO ONLY) 04/01/99 through <u>11/30/99</u>	12/01/99 through <u>03/31/00</u>	(MEMO ONLY) TOTAL FYE <u>03/31/00</u>
<u>REVENUES</u>			
Grant Receipts - Corporation for National Services Donations	34,613 ----- -	12,661 ----- -	47,274 ----- -
<u>TOTAL REVENUES</u>	<u>34,613</u>	<u>12,661</u>	<u>47,274</u>
<u>VOLUNTEER SUPPORT EXPENDITURES</u>			
Personnel	19,291	10,248	29,539
Fringe Benefits	2,393	1,365	3,758
Travel	3,641	2,119	5,760
Contractual	-	912	912
Operating Supplies	72	1,006	1,078
Other Costs	986	957	1,943
Capital Outlay	----- -	----- -	----- -
<u>TOTAL VOLUNTEER SUPPORT EXPENDITURES</u>	<u>26,383</u>	<u>16,607</u>	<u>42,990</u>
<u>VOLUNTEER EXPENDITURES</u>			
Travel	-	-	-
Other	----- -	<u>4,262</u>	<u>4,262</u>
<u>TOTAL VOLUNTEER EXPENDITURES</u>	<u>-0-</u>	<u>4,262</u>	<u>4,262</u>
<u>TOTAL EXPENDITURES</u>	<u>26,383</u>	<u>20,869</u>	<u>47,252</u>
<u>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</u>	8,230	(8,208)	22
<u>NET ASSETS - BEGINNING OF PERIOD</u>	10	8,240	10
<u>PRIOR YEAR FUNDS REPROGRAMMED</u>	----- -	----- -	----- -
<u>NET ASSETS - END OF PERIOD</u>	<u>8,240</u>	<u>32</u>	<u>32</u>

LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA
STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
RSVP - FEDERAL FUNDS
FOR THE PERIOD

04/01/00
through
11/30/00

REVENUES

Grant Receipts - Corporation for National Services	38,242
--	--------

<u>TOTAL REVENUES</u>	<u>38,242</u>
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VOLUNTEER SUPPORT EXPENDITURES

Personnel	21,068
Fringe Benefits	2,366
Travel	5,935
Contractual	-
Operating Supplies	26
Other Costs	923
Capital Outlay	<u>-</u>

<u>TOTAL VOLUNTEER SUPPORT EXPENDITURES</u>	<u>30,318</u>
---	---------------

VOLUNTEER EXPENDITURES

Fringe Benefits	-
Travel	240
Other Costs	<u>-</u>

<u>TOTAL VOLUNTEER EXPENDITURES</u>	<u>240</u>
-------------------------------------	------------

<u>TOTAL EXPENDITURES</u>	<u>30,558</u>
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<u>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</u>	7,684
--	-------

<u>NET ASSETS - BEGINNING OF PERIOD</u>	<u>32</u>
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<u>NET ASSETS - END OF PERIOD</u>	<u><u>7,716</u></u>
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LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA
STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND FUND BALANCES
RSVP - STATE FUNDS
FOR THE PERIOD

	(MEMO ONLY) 04/01/99 through <u>11/30/99</u>	12/01/99 through <u>03/31/00</u>	(MEMO ONLY) TOTAL FYE <u>03/31/00</u>
<u>REVENUES</u>			
Grant Receipts - Office of Elderly Affairs	-	8,427	8,427
Donations	<u>-</u>	<u>11,833</u>	<u>11,833</u>
<u>TOTAL REVENUES</u>	<u>-0-</u>	<u>20,260</u>	<u>20,260</u>
<u>VOLUNTEER SUPPORT EXPENDITURES</u>			
Personnel	1,992	998	2,990
Fringe Benefits	412	235	647
Travel	1,975	338	2,313
Operating Supplies	-	344	344
Other Costs	1,085	488	1,573
Contractual	<u>448</u>	<u>112</u>	<u>560</u>
<u>TOTAL VOLUNTEER SUPPORT EXPENDITURES</u>	<u>5,912</u>	<u>2,515</u>	<u>8,427</u>
<u>VOLUNTEER EXPENDITURES</u>			
Fringe Benefits	1,250	-	1,250
Travel	3,027	1,528	4,555
Other Costs	-	5,328	5,328
In-Kind Expenditures	<u>-</u>	<u>700</u>	<u>700</u>
<u>TOTAL VOLUNTEER EXPENDITURES</u>	<u>4,277</u>	<u>7,556</u>	<u>11,833</u>
<u>TOTAL EXPENDITURES</u>	<u>10,189</u>	<u>10,071</u>	<u>20,260</u>
<u>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</u>	(10,189)	10,189	-
<u>NET ASSETS - BEGINNING OF PERIOD</u>	2,420	(7,769)	2,420
<u>RETURN OF ADVANCED FUNDING</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET ASSETS - END OF PERIOD</u>	<u>(7,769)</u>	<u>2,420</u>	<u>2,420</u>

SUPPLEMENTARY FINANCIAL INFORMATION

LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA
STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
RSVP - STATE FUNDS
FOR THE PERIOD

	04/01/00 through <u>11/30/00</u>
<u>REVENUES</u>	
Grant Receipts - Office of Elderly Affairs	-
Donations	<u>-</u>
<u>TOTAL REVENUES</u>	<u>-0-</u>
<u>VOLUNTEER SUPPORT EXPENDITURES</u>	
Personnel	2,076
Fringe Benefits	386
Travel	1,714
Operating Supplies	447
Other Costs	1,021
Contractual	<u>448</u>
<u>TOTAL VOLUNTEER SUPPORT EXPENDITURES</u>	<u>6,092</u>
<u>VOLUNTEER EXPENDITURES</u>	
Fringe Benefits	1,373
Travel	1,759
Other Costs	<u>-</u>
<u>TOTAL VOLUNTEER EXPENDITURES</u>	<u>3,132</u>
<u>TOTAL EXPENDITURES</u>	<u>9,224</u>
<u>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</u>	(9,224)
<u>NET ASSETS - BEGINNING OF PERIOD</u>	<u>2,420</u>
<u>NET ASSETS - END OF PERIOD</u>	<u>(6,804)</u>

LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA
STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
HEAD START
FOR THE PERIOD

	12/01/99 through <u>11/30/00</u>
<u>REVENUES</u>	
Grant Receipts - HHS	1,452,268
In-Kind Receipts	<u>363,067</u>
<u>TOTAL REVENUES</u>	<u>1,815,335</u>
<u>EXPENDITURES</u>	
Personnel	909,266
Fringe Benefits	252,281
Travel	4,964
Contractual	7,600
Operating Supplies	39,147
Other Costs	155,505
Capital Outlay	20,209
In-Kind Expenses	<u>363,067</u>
<u>TOTAL EXPENDITURES</u>	<u>1,752,039</u>
<u>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</u>	63,296
<u>NET ASSETS - BEGINNING OF PERIOD</u>	148
<u>PRIOR YEAR FUNDS REPROGRAMMED</u>	(79)
<u>NET ASSETS - END OF PERIOD</u>	<u>63,365</u>

SCHEDULE III
(CONTINUED)

LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA
STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
USDA FOOD SERVICES
FOR THE PERIOD

	(MEMO ONLY) 10/01/99 through <u>11/30/99</u>	12/01/99 through <u>09/30/00</u>	(MEMO ONLY) TOTAL <u>FYE 09/30/00</u>
<u>REVENUES</u>			
Grant Receipts - USDA	-	132,324	132,324
Reimbursements	<u>2,684</u>	<u>7,274</u>	<u>9,958</u>
<u>TOTAL REVENUES</u>	<u>2,684</u>	<u>139,598</u>	<u>142,282</u>
<u>EXPENDITURES</u>			
Personnel	6,893	27,591	34,484
Fringe Benefits	1,838	9,392	11,230
Food Costs	20,544	65,017	85,561
Operating Supplies	556	4,753	5,309
Administrative	<u>64</u>	<u>5,544</u>	<u>5,608</u>
<u>TOTAL EXPENDITURES</u>	<u>29,895</u>	<u>112,297</u>	<u>142,192</u>
<u>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</u>	(27,211)	27,301	90
<u>NET ASSETS - BEGINNING OF PERIOD</u>	<u>86,161</u>	<u>58,950</u>	<u>86,161</u>
<u>NET ASSETS - END OF PERIOD</u>	<u>58,950</u>	<u>86,251</u>	<u>86,251</u>

LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA
STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
USDA FOOD SERVICES
FOR THE PERIOD

	10/01/00 through <u>11/30/00</u>
<u>REVENUES</u>	
Grant Receipts - USDA	16,571
Reimbursements	<u>2,299</u>
<u>TOTAL REVENUES</u>	<u>18,870</u>
<u>EXPENDITURES</u>	
Personnel	7,238
Fringe Benefits	1,940
Food Costs	21,287
Operating Supplies	709
Administrative	<u> -</u>
<u>TOTAL EXPENDITURES</u>	<u>31,174</u>
<u>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</u>	(12,304)
<u>NET ASSETS - BEGINNING OF PERIOD</u>	<u>86,251</u>
<u>NET ASSETS - END OF PERIOD</u>	<u>73,947</u>

LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA
STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
STATE COLLABORATION
FOR THE PERIOD

	1/03/00 through <u>11/30/00</u>
<u>REVENUES</u>	
Grant Receipts - Social Services	<u>5,000</u>
<u>TOTAL REVENUES</u>	<u>5,000</u>
<u>EXPENDITURES</u>	
Personnel	-
Fringe Benefits	-
Operating Supplies	-
Other Costs	3,755
Program Services	<u>-</u>
<u>TOTAL EXPENDITURES</u>	<u>3,755</u>
<u>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</u>	1,245
<u>NET ASSETS - BEGINNING OF PERIOD</u>	<u>-0-</u>
<u>NET ASSETS - END OF PERIOD</u>	<u>1,245</u>

LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED NOVEMBER 30, 2000

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	BUDGETED OVER (UNDER) ACTUAL EXPENDITURES
<u>RSVP - FEDERAL FUNDS</u>			
FYE March 31, 2000			
<u>VOLUNTEER SUPPORT EXPENDITURES</u>			
Personnel	30,297	29,539	758
Fringe Benefits	4,897	3,758	1,139
Travel	6,446	5,760	686
Contractual	375	912	(537)
Supplies	484	1,078	(594)
Other Costs	<u>498</u>	<u>1,943</u>	<u>(1,445)</u>
<u>TOTAL VOLUNTEER SUPPORT EXPENDITURES</u>	<u>42,997</u>	<u>42,990</u>	<u>7</u>
<u>VOLUNTEER EXPENDITURES</u>			
Fringe Benefits	762	-	762
Travel	3,015	-	3,015
Other Costs	<u>500</u>	<u>4,262</u>	<u>(3,762)</u>
<u>TOTAL VOLUNTEER EXPENDITURES</u>	<u>4,277</u>	<u>4,262</u>	<u>15</u>
<u>TOTAL FEDERAL EXPENDITURES</u>	<u>47,274</u>	<u>47,252</u>	<u>22</u>
<u>RSVP - NON-FEDERAL FUNDS</u>			
FYE March 31, 2000			
<u>VOLUNTEER SUPPORT EXPENDITURES</u>			
Personnel	2,994	2,990	4
Fringe Benefits	671	647	24
Travel	1,926	2,313	(387)
Supplies	46	344	(298)
Other Costs	1,693	1,573	120
Contractual	<u>1,097</u>	<u>560</u>	<u>537</u>
<u>TOTAL VOLUNTEER SUPPORT EXPENDITURES</u>	<u>8,427</u>	<u>8,427</u>	<u>-0-</u>
<u>VOLUNTEER EXPENDITURES</u>			
Fringe Benefits	763	1,250	(487)
Travel	7,789	4,555	3,234
Other Costs	3,281	5,328	(2,047)
In-Kind Expenditures	<u>-</u>	<u>700</u>	<u>(700)</u>
<u>TOTAL VOLUNTEER EXPENDITURES</u>	<u>11,833</u>	<u>11,833</u>	<u>-0-</u>
<u>TOTAL NON-FEDERAL EXPENDITURES</u>	<u>20,260</u>	<u>21,260</u>	<u>-0-</u>

SCHEDULE IV
(CONTINUED)

LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED NOVEMBER 30, 2000

	<u>BUDGETED</u> <u>EXPENDITURES</u>	<u>ACTUAL</u> <u>EXPENDITURES</u>	BUDGETED OVER (UNDER) <u>ACTUAL</u> <u>EXPENDITURES</u>
<u>HEAD START</u>			
FYE November 30, 2000			
Personnel	917,128	909,266	7,862
Fringe Benefits	271,424	252,281	19,143
Travel	9,700	4,964	4,736
Contractual	10,500	7,600	2,900
Operating Supplies	49,806	39,147	10,659
Other Costs	193,710	155,505	38,205
Capital Outlay	-	20,209	(20,209)
In-Kind Contributions	<u>363,067</u>	<u>363,067</u>	<u>-</u>
<u>TOTALS</u>	<u>1,815,335</u>	<u>1,752,039</u>	<u>63,296</u>
<u>USDA FOOD SERVICES</u>			
FYE September 30, 2000			
Administrative	800	5,608	(4,808)
Personnel	41,479	34,484	6,995
Fringe Benefits	11,949	11,230	719
Food Costs	131,220	85,561	45,659
Operating Supplies	5,900	5,309	591
Other	600	-	600
Travel	<u>-</u>	<u>-</u>	<u>-</u>
<u>TOTALS</u>	<u>191,948</u>	<u>142,192</u>	<u>49,756</u>
<u>STATE COLLABORATION</u>			
FYE November 30, 2000			
Personnel	-	-	-
Fringe Benefits	-	-	-
Operating Supplies	-	-	-
Other Costs	5,000	3,755	1,245
Program Services	-	-	-
Travel	<u>-</u>	<u>-</u>	<u>-</u>
<u>TOTALS</u>	<u>5,000</u>	<u>3,755</u>	<u>1,245</u>

LINCOLN TOTAL COMMUNITY ACTION, INC.
 RUSTON, LOUISIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED NOVEMBER 30, 2000

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER OR</u>	<u>PASS-THROUGH AWARD NUMBER</u>	<u>FEDERAL DISBURSEMENTS/ EXPENDITURES</u>
<u>U.S. Department of Agriculture</u> Passed through Louisiana Department of Education: Child and Adult Care Food Program	10.558	N/A	143,471
<u>U.S. Department of Health and Human Services</u> * Head Start	93.600	06CH5091/34	1,388,972
<u>The Corporation for National Service</u> Retired Senior Volunteer Program	72.002	340-W06017	47,252
<u>Louisiana Department of Social Services</u> State Collaboration	93.596	553228	3,755
* Major Program			

LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED NOVEMBER 30, 2000

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Lincoln Total Community Action, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

NOTE 2 SUBRECIPIENTS

Lincoln Total Community Action, Inc. did not provide federal awards to subrecipients.

LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA
SCHEDULE OF BOARD MEMBERS COMPENSATION
FOR THE YEAR ENDED NOVEMBER 30, 2000

No compensation was paid any board member during the period under audit.

LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED NOVEMBER 30, 2000

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

* Material weakness(es) identified? ___ yes X no

* Reportable condition(s) identified that
are not considered to be material
weaknesses? ___ yes X none reported

Noncompliance material to financial
statements noted? ___ yes X no

Federal Awards

Internal control over major programs:

* Material weakness(es) identified? ___ yes X no

* Reportable condition(s) identified that
are not considered to be material
weaknesses? ___ yes X none reported

Type of auditors' report issued on compliance for major programs:
Unqualified

Any audit findings disclosed that are
required to be reported in accordance
with section 510(a) of Circular A-133? ___ yes X no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
13.600	Department of Health and Human Services - Headstart

Dollar threshold used to distinguish
between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? ___ yes X no

LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED NOVEMBER 30, 2000

There were no findings nor questioned costs for the year ended November 30, 2000.

LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA
CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS
NOVEMBER 30, 2000

SECTION I - Internal Control

There were no findings nor questioned costs for internal control for the year ended November 30, 1999.

SECTION II - Compliance

There were no findings nor questioned costs for compliance for the year ended November 30, 1999.

LINCOLN TOTAL COMMUNITY ACTION, INC.
RUSTON, LOUISIANA
EXIT CONFERENCE
FOR THE YEAR ENDED NOVEMBER 30, 2000

An exit conference was held on May 18, 2001 at the Lincoln Total Community Action, Inc.'s administrative office in Ruston, Louisiana. Mr. Rowland Perry, CPA, represented the auditors. The Executive Director of the Agency was present.

We reported that we did not discover any material weaknesses in internal or administrative controls.